

This rule would be qualified where the jurisdiction ceded by the State is only partial and the State has reserved the right to tax persons or property within the ceded areas. In such cases the rights of the individual should be determined in the light of the obligations exacted of him by the State. In a recent case considered by the Supreme Court of Pennsylvania (*Kiker v. Philadelphia*, 346 Pa. 624, 31 A. (2) 289 (1943)), the City of Philadelphia had imposed an income tax upon a person residing within a Federal area on League Island within the Philadelphia Navy Yard over which the Government had acquired exclusive jurisdiction. The City sought to collect the tax under authority of the Act of Congress approved October 9, 1940 (Public Law 819), known as the Buck Act, which provides that persons living or receiving income in a Federal area should not be relieved from liability to pay income tax levied by any State or any duly constituted State taxing authority having jurisdiction to levy such taxes by reason of residence or employment within the Federal area. It was contended by the plaintiff that he received no benefits or protection from the City of Philadelphia and that therefore to enforce the provisions of the ordinance would deprive him of his property without due process of law. The Court said, "With this contention we cannot agree. It is clear that in classifying persons for taxation an obligation on the part of the taxing power to make available some benefit to them must exist. We are satisfied under the circumstances here presented, that such obligation does exist on the part of the City of Philadelphia for the benefit of the persons and property on League Island by reason of the recession by Congress to this Commonwealth of the power to tax in the area in question. A State may reserve to itself the power to tax in an area within its geographical limits when ceding jurisdiction to the National government over such territory. When the State does make such reservation in its act of cession, the obligation of furnishing protection and benefits to the persons and property within the confines of the ceded area impliedly remains in the State * * *. Therefore there is no constitutional objection, in our opinion, to the Federal government's receding to a State a portion of the exclusive jurisdiction previously obtained from it, together with the incident obligations which were impliedly transferred by the recession. This Congress has done by Public Act No. 819. There is no doubt that after the cession, Philadelphia was obligated to confer all the usual attributes of government—the same as those possessed by residents and citizens of Philadelphia—upon those deriving income from working on League Island; fire and police protection, the right to use all municipal facilities, etc." Citing *James v. Dravo Contracting Co.*, 302 U. S. 148.